



सत्यमेव जयते

# The Gujarat Government Gazette

## EXTRAORDINARY

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Separate paging is given to this Part in order that it may be filed as a Separate Compilation.

#### PART IV-B

**Rules and Orders (Other than those published in Parts I, I-A, and I-L) made  
by the Government of Gujarat under the Gujarat Acts**

#### FINANCE DEPARTMENT

#### NOTIFICATION

**No. 09/2023-State Tax (Rate)**

Sachivalaya, Gandhinagar, 27<sup>th</sup> July, 2023

#### GUJARAT GOODS AND SERVICES TAX ACT, 2017

**No. (GHN-49) GST-2023/S.9(1)(54)GST Cell:-** In exercise of the powers conferred by sub-section (1) of section 9 and sub-section (5) of section 15 of the Gujarat Goods and Services Tax Act, 2017 (Guj.25 of 2017), the Government of Gujarat, on the recommendations of the Goods and Services Tax Council, hereby makes the following further amendments in the notification of the Government of Gujarat, Finance Department No. (GHN-31) GST-2017/S.9(1)(1)-TH dated the 30<sup>th</sup> June, 2017 being Notification No. 1/2017-State Tax (Rate), namely:-

In the said notification, -

A. in Schedule I –2.5%,

(i) after S. No. 99A and entries relating thereto, the following S. No. and entries shall be inserted, namely: -

(1)	(2)	(3)
"99B	1905	Un-fried/Un-cooked snack pellets, by whatever name called, manufactured through process of extrusion";

(ii) after S. No. 108 and entries relating thereto, the following S. No. and entries shall be inserted, namely:-

(1)	(2)	(3)
"108A	2309	Fish soluble paste";

- (iii) after S. No. 156A and entries relating thereto, the following S. No. and entries shall be inserted, namely:-

(1)	(2)	(3)
"156B	2619	Linz-Donawitz (LD) Slag ";

- (iv) after serial number 218A and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

(1)	(2)	(3)
"218AA	56050020	Imitation zari thread or yarn known by any name in trade parlance";

- B. in Schedule II-6%, against S. No. 137, for the entry in column (3), the entry "Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading 5404 or 5405, combined with metal in the form of thread, strip or powder or covered with metal, other than- (i) real zari thread (gold) and silver thread combined with textile thread (ii) imitation zari thread or yarn known by any name in trade parlance" shall be substituted;
- C. in Schedule III-9%,
- against S. No. 16, in column (3), for the words "toasted bread and similar toasted products", the words "toasted bread and similar toasted products, un-fried/un-cooked snack pellets, by whatever name called, manufactured through process of extrusion" shall be substituted;
  - against S. No. 28, for the entry in column (3), the entry "Slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel, other than Linz-Donawitz (LD) slag" shall be substituted;

By order and in the name of the Governor of Gujarat,

**DILIP THAKER,**  
Joint Secretary to Government.

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